

COUNTY OF TULARE
DISTRICT ATTORNEY'S OFFICE

**AUDIT OF VICTIM WITNESS ASSISTANCE
PROGRAM
GRANT AWARD NUMBER VW07260540**

**FOR THE PROGRAM PERIOD
JULY 1, 2007 THROUGH JUNE 30, 2008**

DATE RECEIVED:



AUDIT REVIEW #(s) 04461

Assigned To: ln

Date Reviewed: 2/27/09

Reviewer's Initials: ape

Date Review(s) Completed: 2/27/09

**County of Tulare
District Attorney's Office
Victim Witness Assistance Program
Grant Award Number VW07260540
For the Program Period July 1, 2007 through June 30, 2008**

Table of Contents

Independent Auditor's Report	1
Balance Sheet	3
Status of Cash	4
Schedule of Approved Budget and Cumulative Expenditures	5
Schedule of Costs Claimed and Accepted	6
Notes to the Financial Statements	7

Other Reports

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Basic Financial Statements Performed in Accordance with Government Auditing Standards	9
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221 South Mooney Blvd., Room 101-E • Visalia, Ca 93291-4593 • Fax: (559) 730-2547

RITA A. WOODARD
Auditor-Controller
Treasurer-Tax Collector
(559) 733-6345

REBECCA K. CARR, CPA
Assistant Auditor Controller
(559) 733-6345

HILEY WALLIS
Chief Deputy
Treasurer-Tax Collector
(559) 733-6573

INDEPENDENT AUDITOR'S REPORT

County of Tulare Board of Supervisors
County Civic Center
Visalia, CA 93291

We have audited the accompanying financial statements of the County of Tulare, District Attorney's Office, Victim Witness Assistance Program (Governor's Office of Emergency Services Grant Award Number VW07260540) for the program period July 1, 2007 through June 30, 2008, as listed in the Table of Contents. These statements are the responsibility of the District Attorney's Office. Our responsibility is to express an opinion on these statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the standards outlined in the Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and that expenditures were in conformity with the purposes of the program as specified in the Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying financial statements were prepared for the purpose of complying with the audit requirement of the Governor's Office of Emergency Services, Victim Witness Assistance Program Guidelines for Grant Award Number VW07260540 and are not intended to be a complete presentation of the County of Tulare, District Attorney's Office revenues and expenditures.

In our opinion, the aforementioned financial statements present fairly, in all material respects, the budgeted, claimed, and recommended allowable costs for the County of Tulare, District Attorney's Office, Victim Witness Assistance Program (Governor's Office of Emergency Services Grant Award Number VW07260540) for the program period July 1, 2007 through June 30, 2008, in conformity with accounting principles generally

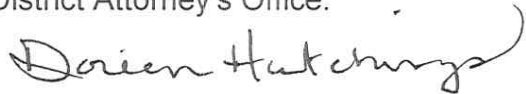
County of Tulare Board of Supervisors
Victim Witness Assistance Program

accepted in the United States of America and those outlined in the Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 15, 2009, on our consideration of the County of Tulare, District Attorney's Office, Victim Witness Assistance Program's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended for the information and use of the County of Tulare District Attorney's Office, Board of Supervisors, and Governor's Office of Emergency Services. However, this report is a matter of public record and its distribution is not limited.

This audit was performed by the Internal Audit Division of the County of Tulare Auditor/Controller's Office. This division is independent in respect to the County of Tulare District Attorney's Office.



Doreen Hutchings, CPA
Chief Internal Auditor
January 15, 2009

COUNTY OF TULARE
DISTRICT ATTORNEY'S OFFICE
VICTIM WITNESS ASSISTANCE PROGRAM
GRANT AWARD NUMBER VW07260540
BALANCE SHEET
AS OF JUNE 30, 2008

ASSETS:

Accounts Receivable (See Note 5)	<u>\$ 205,770</u>
Total Assets	205,770

LIABILITIES:

Advance from County General Fund	<u>205,770</u>
Total Liabilities	205,770

FUND BALANCE:

Fund Balance	<u>\$ -</u>
Total Fund Balance	\$ -

Total Liabilities and Fund Balance	<u><u>\$ 205,770</u></u>
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The accompanying notes are an integral part of these financial statements.

COUNTY OF TULARE
 DISTRICT ATTORNEY'S OFFICE
 VICTIM WITNESS ASSISTANCE PROGRAM
 GRANT AWARD NUMBER VW07260540
 STATUS OF CASH
 FOR THE PROGRAM PERIOD JULY 1, 2007 TO JUNE 30, 2008

	For the Fiscal Year Ended June 30, 2008
Cash Received:	
Federal Grant Cash Received	\$ 29,143
State Grant Cash Received	<u>36,860</u>
Total Cash Received	66,003
Grant Expenditures:	
Personal Services	260,234
Operating Expenses	<u>11,539</u>
Total Expenditures	271,773
Grant Expenditures in Excess of Cash Received	<u>(205,770)</u>
Accounts Receivable:	
Federal	93,071
State	<u>112,699</u>
Total Accounts Receivable	205,770
Cash on Hand as of June 30, 2008	<u><u>\$ -</u></u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF TULARE
 DISTRICT ATTORNEY'S OFFICE
 VICTIM WITNESS ASSISTANCE PROGRAM
 GRANT AWARD NUMBER VW07260540
 SCHEDULE OF APPROVED BUDGET AND CUMULATIVE EXPENDITURES
 FOR THE PROGRAM PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

	Approved Original Budget	Approved Final Budget	Cumulative Expenditures Claimed	Variance with Final Budget
FEDERAL				
<u>Expenditures:</u>				
Personal Services	\$ 124,900	\$ 119,829	\$ 117,143	\$ (2,686)
Operating Expenditures	-	5,071	5,071	-
Total	124,900	124,900	122,214	(2,686)
STATE				
<u>Expenditures:</u>				
Personal Services	114,872	114,872	111,866	(3,006)
Operating Expenditures	6,468	6,468	6,468	-
Total	121,340	121,340	118,334	(3,006)
VOCA MATCH				
<u>Expenditures:</u>				
Personal Services	31,225	31,225	31,225	-
Operating Expenditures	-	-	-	-
Total	31,225	31,225	31,225	-
Totals	\$ 277,465	\$ 277,465	\$ 271,773	\$ (5,692)

The accompanying notes are an integral part of these financial statements.

COUNTY OF TULARE
 DISTRICT ATTORNEY'S OFFICE
 VICTIM WITNESS ASSISTANCE PROGRAM
 GRANT AWARD NUMBER VW07260540
 SCHEDULE OF COSTS CLAIMED AND ACCEPTED
 FOR THE PROGRAM PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

	<u>Costs Claimed</u>	<u>Costs Accepted</u>	<u>Costs Questioned</u>	<u>Costs Recommended for Disallowance</u>
Personal Services	\$ 260,234	\$ 260,234	\$ -	\$ -
Operating Expenditures	<u>11,539</u>	<u>11,539</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 271,773</u>	<u>\$ 271,773</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

**County of Tulare
District Attorney's Office
Victim Witness Assistance Program
Grant Award Number VW07260540
Notes to Financial Statements
For the Program Period July 1, 2007 through June 30, 2008**

Note 1: Program Summary

The County of Tulare, District Attorney's Office, Victim Witness Assistance Program (Program) objectives include an on-going commitment to provide direct and indirect services to victims of crime in Tulare County. Some of the services provided include crisis intervention, emergency assistance, counseling, and restitution. This Program is funded with both Federal and State funds. The County of Tulare, District Attorney's Office entered into the Program with OES for the program period July 1, 2007 through June 30, 2008 with a total budgeted project cost of \$277,465. The final Form 201 was filed August 26, 2008.

Note 2: Significant Accounting Policies

The County of Tulare, District Attorney's Office accounts for grant proceeds and expenditures using the modified accrual basis of accounting. Under this method, Program revenues are recognized when measurable and available to finance expenditures of the current period. These include amounts that have been spent but not yet reimbursed to the County of Tulare, which are accrued. Expenditures are generally recorded when a liability is incurred as under the accrual method of accounting.

Note 3: Expenditures

Expenditures were made for the purpose of the program as specified in Section 6200.1 of the Governor's Office of Emergency Services 2008 Recipient Handbook, and the guidelines in the Grant Award Agreement.

A. Salaries and Benefits

Expenditures charged to the Program are limited to personnel funded by the grant. These expenditures include salaries and benefits for three Victim Witness Workers, a Victim Witness Worker Supervisor and a Legal Office Assistant who are directly involved with the program. The Program also provides partial funding for a Project Coordinator. County of Tulare policies and procedures were used to verify the appropriateness of personnel costs. Personnel time charged to the Program was appropriately certified by Program personnel.

**County of Tulare
District Attorney's Office
Victim Witness Assistance Program
Grant Award Number VW07260540
Notes to Financial Statements
For the Program Period July 1, 2007 through June 30, 2008**

Note 3: Expenditures – continued

B. Operating Expenditures

Operating expenditures include communications, office supplies, training, transportation and travel, printing, mailing, and payroll processing fees.

C. Equipment

Equipment was neither budgeted nor purchased for the Program during the program period.

Note 4: Claimed Costs

Claimed costs were obtained from the Forms 201 for Grant Award Number VW07260540 filed quarterly with the Governor's Office of Emergency Services for the program period July 1, 2007 through June 30, 2008. These invoices agree with the County of Tulare, District Attorney's Office accounting records.

Note 5: Summary of Grant Revenues and Expenditures

A summary of state grant revenues and expenditures for the program period July 1, 2007 through June 30, 2008 is as follows:

<u>Grant Number</u>	<u>VWA Budgeted Expenditures</u>	<u>VWA Actual Expenditures</u>	<u>Revenues Received</u>	<u>Balance of Funds to be Received</u>
VW07260540	<u>\$ 277,465</u>	<u>\$ 271,773</u>	<u>\$ 66,003</u>	<u>\$ 205,770</u>

The final payment was received September 24, 2008.

Note 6: Match Requirement

A 25% match requirement provided by allocated Victim Witness Assistance Funds is a requirement of this grant award. The required match of \$31,225 has been met.

Other Reports



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

County of Tulare Board of Supervisors
County Civic Center
Visalia, CA 93291

We have audited the financial statements of the County of Tulare, District Attorney's Office, Victim Witness Assistance Program (Governor's Office of Emergency Services Grant Award Number VW07260540) as of and for the program period July 1, 2007 through June 30, 2008, and have issued our report thereon dated January 15, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of Tulare, District Attorney's Office, Victim Witness Assistance Program's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the statements, but not for the purpose of expressing an opinion on the effectiveness of the Program's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County of Tulare, District Attorney's Office, Victim Witness Assistance Program's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County of Tulare, District Attorney's Office, Victim Witness Assistance Program's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a

County of Tulare Board of Supervisors
Victim Witness Assistance Program

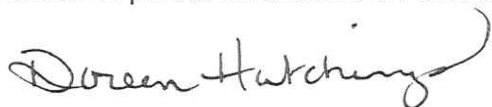
misstatement of the Program's statements that is more than inconsequential will not be prevented or detected by the Program's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County of Tulare, District Attorney's Office, Victim Witness Assistance Program's internal control. Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Program's statements are free of material misstatement, we performed tests of their compliance with certain provisions of laws, regulations, contracts, and grant agreements applicable to the County of Tulare, District Attorney's Office, Victim Witness Assistance Program, noncompliance with which could have a direct and material effect on the determination of statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or the Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines.

This report is intended solely for the information and use of the governing body and management of the County of Tulare District Attorney's Office and Board of Supervisors, and the Governor's Office of Emergency Services and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.



Doreen Hutchings, CPA
County of Tulare
Chief Internal Auditor
January 15, 2009